

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

**37 Pondera  
0670 Heart Butte Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,019,681.61	1,019,681.61	0.00	0.00	0.00	0.00
21XX Support Services - Students	13,219.96	13,219.96	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	40,960.12	40,960.12	0.00	0.00	0.00	0.00
222X Educational Media Services	76,449.57	76,449.57	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	80,950.53	80,950.53	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	22,177.78	22,177.78	0.00	0.00	0.00	0.00
25XX Support Services - Business	34,753.93	0.00	34,549.07	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	221,901.82	221,901.82	0.00	0.00	0.00	0.00
27XX Student Transportation Services	43,920.57	43,920.57	0.00	0.00	0.00	0.00
31XX Food Services	99,052.24	99,052.24	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,671.31	1,671.31	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	6,318.82	6,318.82	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of In	101,205.37	0.00	XXXXXXXXXXXX	0.00	101,205.37	0.00
62XX Resources Transferred to Other School Districts or	1,700.21	1,700.21	XXXXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	<b>1,763,963.84</b>	<b>1,628,004.54</b>	<b>34,549.07</b>	<b>0.00</b>	<b>101,205.37</b>	<b>0.00</b>

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberemba at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2005-06 Using FY04 Expenditures

#### 37 Pondera 0670 Heart Butte Elem

<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,763,963.84					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 34,549.07/1,628,004.54			2.12%		
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B			%		
	C2 Enter FY04 rate (2.38%) or 0.00% if no FY04 rate			%		
	Subtract C2 from C1			%		
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.			%		

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

**37 Pondera  
0671 Dupuyer Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	113,515.59	113,515.59	0.00	0.00	0.00	0.00
21XX Support Services - Students	3,028.76	3,028.76	0.00	0.00	0.00	0.00
25XX Support Services - Business	13,856.50	0.00	13,856.50	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	17,277.65	17,277.65	0.00	0.00	0.00	0.00
27XX Student Transportation Services	525.00	525.00	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	6,000.00	0.00	XXXXXXXXXX	6,000.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,000.00	1,000.00	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	155,203.50	135,347.00	13,856.50	6,000.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	155,203.50					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 13,856.50/135,347.00		10.24%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (19.91%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2005-06 Using FY04 Expenditures

**37 Pondera**  
**0674 Conrad Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,568,273.23	1,565,667.30	0.00	2,605.93	0.00	0.00
21XX Support Services - Students	69,787.84	69,787.84	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	16,195.64	16,195.64	0.00	0.00	0.00	0.00
222X Educational Media Services	113,059.56	110,844.61	0.00	2,214.95	0.00	0.00
23XX Support Services - General Administration	94,556.08	94,556.08	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	247,505.76	228,281.44	12,865.53	6,358.79	0.00	0.00
25XX Support Services - Business	51,001.36	0.00	48,373.48	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	289,878.17	289,878.17	0.00	0.00	0.00	0.00
27XX Student Transportation Services	126,688.92	126,688.92	0.00	0.00	0.00	0.00
28XX Support Services - Central	28,158.81	0.00	28,158.81	0.00	0.00	0.00
31XX Food Services	157,761.76	157,761.76	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	7,033.92	7,033.92	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	30,200.19	30,200.19	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	12,114.43	0.00	XXXXXXXXXX	12,114.43	0.00	0.00
62XX Resources Transferred to Other School Districts or	6,018.19	6,018.19	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	<b>2,818,233.86</b>	<b>2,702,914.06</b>	<b>89,397.82</b>	<b>23,294.10</b>	<b>0.00</b>	<b>0.00</b>

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2005-06 Using FY04 Expenditures

#### 37 Pondera 0674 Conrad Elem

<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	2,818,233.86					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 89,397.82/2,702,914.06			3.31%		
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B			%		
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate			%		
	Subtract C2 from C1			%		
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.			%		

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2005-06 Using FY04 Expenditures

**37 Pondera**  
**0675 Conrad H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	872,386.93	872,386.93	0.00	0.00	0.00	0.00
21XX Support Services - Students	47,712.09	47,712.09	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	5,072.15	5,072.15	0.00	0.00	0.00	0.00
222X Educational Media Services	78,024.44	52,365.49	0.00	25,658.95	0.00	0.00
23XX Support Services - General Administration	57,855.78	57,855.78	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	124,420.79	124,420.79	0.00	0.00	0.00	0.00
25XX Support Services - Business	34,065.91	0.00	32,314.03	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	210,212.63	210,212.63	0.00	0.00	0.00	0.00
27XX Student Transportation Services	82,854.62	82,854.62	0.00	0.00	0.00	0.00
28XX Support Services - Central	21,223.48	0.00	21,223.48	0.00	0.00	0.00
31XX Food Services	18,500.00	18,500.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	30,220.16	30,220.16	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	116,925.96	116,925.96	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	3,141.86	0.00	XXXXXXXXXX	3,141.86	0.00	0.00
62XX Resources Transferred to Other School Districts or	22,605.96	22,605.96	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	<b>1,725,222.76</b>	<b>1,641,132.56</b>	<b>53,537.51</b>	<b>28,800.81</b>	<b>0.00</b>	<b>0.00</b>

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2005-06 Using FY04 Expenditures

**37 Pondera**  
**0675 Conrad H S**

<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,725,222.76					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 53,537.51/1,641,132.56			3.26%		
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B			%		
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate			%		
	Subtract C2 from C1			%		
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.			%		

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

**37 Pondera  
0679 Valier Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	672,381.64	672,381.64	0.00	0.00	0.00	0.00
21XX Support Services - Students	11,584.43	11,584.43	0.00	0.00	0.00	0.00
222X Educational Media Services	66,385.60	66,385.60	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	76,600.79	76,600.79	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	46,143.33	46,143.33	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	114,958.88	114,958.88	0.00	0.00	0.00	0.00
27XX Student Transportation Services	78,860.38	51,545.15	0.00	27,315.23	0.00	0.00
31XX Food Services	67,390.61	67,390.61	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	5,540.85	5,540.85	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	15,367.31	15,367.31	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,889.12	1,889.12	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	1,157,102.94	1,129,787.71	0.00	27,315.23	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,157,102.94					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 0.00/1,129,787.71		0.00%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

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# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

**37 Pondera  
0680 Valier H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	440,183.96	440,183.96	0.00	0.00	0.00	0.00
21XX Support Services - Students	11,614.78	11,614.78	0.00	0.00	0.00	0.00
222X Educational Media Services	42,487.34	42,487.34	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	63,564.87	63,564.87	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	38,595.40	38,595.40	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	95,947.93	95,947.93	0.00	0.00	0.00	0.00
27XX Student Transportation Services	88,809.92	55,809.55	0.00	33,000.37	0.00	0.00
31XX Food Services	11,141.64	11,141.64	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	15,645.94	15,645.94	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	54,405.01	54,405.01	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,025.52	1,025.52	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	863,422.31	830,421.94	0.00	33,000.37	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	863,422.31					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 0.00/830,421.94		0.00%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

**37 Pondera  
0682 Brady K-12 Schools**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	589,826.43	589,826.43	0.00	0.00	0.00	0.00
222X Educational Media Services	22,657.11	22,657.11	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	83,612.10	83,612.10	0.00	0.00	0.00	0.00
25XX Support Services - Business	51,166.13	0.00	47,625.91	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	110,200.62	96,700.62	0.00	13,500.00	0.00	0.00
27XX Student Transportation Services	64,871.06	64,871.06	0.00	0.00	0.00	0.00
31XX Food Services	48,646.69	48,646.69	0.00	0.00	0.00	0.00
33XX Community Services	9,247.79	9,247.79	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	3,920.35	3,920.35	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	28,810.60	28,810.60	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	931.06	931.06	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	1,013,889.94	949,223.81	47,625.91	13,500.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,013,889.94					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 47,625.91/949,223.81		5.02%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

**37 Pondera  
0684 Miami Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	63,867.75	63,867.75	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	19,248.20	19,248.20	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	714.96	714.96	0.00	0.00	0.00	0.00
27XX Student Transportation Services	129.00	129.00	0.00	0.00	0.00	0.00
<b>Totals</b>	83,959.91	83,959.91	0.00	0.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	83,959.91					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 0.00/83,959.91		0.00%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-		%			

See Example on Page 6 of Instructions.

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# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

**37 Pondera  
1226 Heart Butte H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	697,195.88	697,195.88	0.00	0.00	0.00	0.00
21XX Support Services - Students	78,962.91	78,962.91	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	6,470.89	6,470.89	0.00	0.00	0.00	0.00
222X Educational Media Services	8,014.90	8,014.90	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	60,586.15	60,586.15	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	25,408.34	25,408.34	0.00	0.00	0.00	0.00
25XX Support Services - Business	28,694.72	0.00	28,694.72	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	147,098.09	147,098.09	0.00	0.00	0.00	0.00
27XX Student Transportation Services	112,855.03	112,855.03	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	3,132.74	3,132.74	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	26,622.15	26,622.15	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	0.00	0.00	XXXXXXXXXX	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of In	75,497.78	0.00	XXXXXXXXXX	0.00	75,497.78	0.00
62XX Resources Transferred to Other School Districts or	1,335.88	1,335.88	XXXXXXXXXX	0.00	0.00	0.00
9999 Undistributed	0.00	0.00	0.00	0.00	0.00	0.00
<b>Totals</b>	<b>1,271,875.46</b>	<b>1,167,682.96</b>	<b>28,694.72</b>	<b>0.00</b>	<b>75,497.78</b>	<b>0.00</b>

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2005-06 Using FY04 Expenditures

#### 37 Pondera 1226 Heart Butte H S

<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,271,875.46					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 28,694.72/1,167,682.96			2.46%		
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B			%		
	C2 Enter FY04 rate (3.95%) or 0.00% if no FY04 rate			%		
	Subtract C2 from C1			%		
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.			%		

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberemba at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

**37 Pondera**  
**9755 Big Sky SE Coop**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	20,670.27	20,670.27	0.00	0.00	0.00	0.00
21XX Support Services - Students	695,436.51	693,263.51	0.00	2,173.00	0.00	0.00
221X Improvement of Instruction Services	3,183.77	3,183.77	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	9,860.11	9,860.11	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	17,275.36	17,022.76	0.00	252.60	0.00	0.00
26XX Operation and Maintenance of Plant Services	12,357.35	1,907.35	0.00	10,450.00	0.00	0.00
27XX Student Transportation Services	3,187.06	3,187.06	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	155,860.76	155,860.76	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	917,831.19	904,955.59	0.00	12,875.60	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	917,831.19					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 0.00/904,955.59		0.00%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.